IN THE CLAIMS

1. (presently amended) A process for preparing thermoplastic transparent resin comprising the steps of:

(i) preparing a transparent graft resin by grafting a monomer mixture comprising 20 to 50 parts by weight of conjugated diene rubber latex, 10 to 50 parts by weight of methacrylic acid alkylester compound or acrylic acid alkylester compound, 5 to 25 parts by weight of aromatic vinyl compound, and 1 to 10 parts by weight of vinyl cyanide compound through an emulsion polymerization using between about 0.1 and about 0.3 parts by weight of alkylaryl sulfonate salts as emulsifier;

(ii) preparing methylmethacrylate-styrene-acrylonitrile (MSAN) copolymer by copolymerizing 50 to 75 parts by weight of methacrylic acid alkylester compound or alkylester compound, 20 to 45 parts by weight of aromatic vinyl compound, and 1 to 10 parts by weight of vinyl cyanide compound during bulk polymerization; and

(iii) blending the transparent graft resin of step (i) with the MSAN copolymer of step (ii).

2. (presently amended) The process for preparing thermoplastic transparent resin according to claim 1, wherein a difference of refractive index between the conjugated diene rubber latex and monomer mixture grafted is ~~within the range of 0.004~~ about 0.004 or less.

3. (presently amended) The process for preparing thermoplastic transparent resin according to claim 1, wherein a difference of refractive index between the conjugated diene rubber latex and MSAN copolymer is ~~within the range of 0.004~~ about 0.004 or less.

4. (original) The process for preparing thermoplastic transparent resin according to claim 1, wherein the conjugated diene rubber latex is an aliphatic conjugated diene compound, or a mixture of an aliphatic conjugated diene compound and an ethylene based unsaturated monomer.

5. (previously presented) The process for preparing thermoplastic transparent resin according to claim 1, wherein the conjugated diene rubber latex has a gel content of 70 to 95% and a swelling index of 12 to 30.

6. (original) The process for preparing thermoplastic transparent resin according to claim 1, wherein the methacrylic acid alkylester compound or acrylic acid alkylester compound is methylmethacrylate.

7. (original) The process for preparing thermoplastic transparent resin according to claim 1, wherein the aromatic vinyl compound is a compound selected from the group consisting of styrene, α- methylstyrene, o-ethylstyrene, ρ-ethylstyrene, and vinyltoluene.

8. (previously presented) The process for preparing thermoplastic transparent resin according to claim 1, wherein the vinyl cyanide compound is a compound selected from the group consisting of acrylonitrile, methacrylonitrile, and ethacrylonitrile.

9. (canceled)

10. (original) The process for preparing thermoplastic transparent resin according to claim 1, wherein the emulsion polymerization step (i) and bulk polymerization step (ii) are carried out using one or more polymerization initiators selected from the group consisting of cumene hydroperoxide, diisopropylbenzene hydroperoxide, and persulfate.

11. (new) The process for preparing thermoplastic transparent resin according to claim 1, wherein said emulsifier amount is between about 0.2 and about 0.3 parts by weight.